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Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

**Schedule 3
(Form 8849)**(Rev. January 2015)
Department of the Treasury
Internal Revenue Service**Certain Fuel Mixtures
and the Alternative Fuel Credit**▶ Attach to Form 8849. **Do not** file with any other schedule.▶ Information about Schedule 3 (Form 8849) and its instructions is at www.irs.gov/form8849.

OMB No. 1545-1420

Name as shown on Form 8849

EIN or SSN

Total refund (see instructions)

\$

Caution. You can only use this revision of Schedule 3 (Form 8849) to claim the biodiesel mixture credit, the renewable diesel mixture credit, and the alternative fuel credit for fuel sold or used in calendar year 2014. Do not claim these credits on Form 720 or Form 720X for fuel sold or used in 2014. You cannot claim any amounts on Form 8849 that you claimed (or will claim) on Form 4136, Credit for Federal Tax Paid on Fuels, or Form 8864, Biodiesel and Renewable Diesel Fuels Credit. Do not use this revision of Schedule 3 (Form 8849) to claim any credit for fuel sold or used during calendar year 2015.

Claimant's registration no. ▶

Enter your registration number, including the prefix. Line 3 claimants must enter their AL or AM registration number.

Period of claim: Enter month, day, and year in MMDDYYYY format.

From ▶

To ▶

1 Reserved

Reserved

a Reserved**b Reserved****2 Biodiesel or Renewable Diesel Mixture Credit**

Biodiesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, both of which have been edited as discussed in the instructions for line 2. See the instructions for line 2 for information about renewable diesel used in aviation.

	(a) Rate	(b) Gallons of biodiesel or renewable diesel	(c) Amount of claim Multiply col. (a) by col. (b)	(d) CRN
a Biodiesel (other than agri-biodiesel) mixtures			\$	388
b Agri-biodiesel mixtures				390
c Renewable diesel mixtures				307

3 Alternative Fuel Credit

	(a) Rate	(b) Gallons or gasoline gallon equivalents (GGE)	(c) Amount of claim Multiply col. (a) by col. (b)	(d) CRN
a Liquefied petroleum gas (LPG)			\$	426
b "P" Series fuels				427
c Compressed natural gas (CNG) (GGE = 121 cu. ft.)				428
d Liquefied hydrogen				429
e Fischer-Tropsch process liquid fuel from coal (including peat)				430
f Liquid fuel derived from biomass				431
g Liquefied natural gas (LNG)				432
h Liquefied gas derived from biomass				436
i Compressed gas derived from biomass (GGE = 121 cu. ft.)				437

Send this schedule with completed Form 8849 to: Internal Revenue Service, P.O. Box 312, Covington, KY 41012-0312; on the envelope write "Fuel Mixture Claim."

For Privacy Act and Paperwork Reduction Act Notice, see Form 8849 instructions.

Cat. No. 27451F

Schedule 3 (Form 8849) (Rev. 1-2015)

Section references are to the Internal Revenue Code, unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule 3 (Form 8849) and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8849.

What's New

One-time claims for calendar year 2014. The credits for biodiesel mixtures, renewable diesel mixtures, and alternative fuels, which expired at the end of 2013, were retroactively reinstated for calendar year 2014. You can make a one-time claim for credits for sales or uses of these fuels in calendar year 2014. For information on how to make a one-time claim, see Notice 2015-3 available at www.irs.gov/pub/irs-drop/n-15-03.pdf and *One-time claims*, below.

Alternative fuel mixture credits for 2014. The credit for alternative fuel mixtures also expired at the end of 2013, and is restored retroactive to January 1, 2014. If you want to make a claim for the alternative fuel mixture credit for 2014, including claims for the fourth quarter and liquefied hydrogen mixtures, you must file Form 720X, Amended Quarterly Federal Excise Tax Return. For information on how to make a claim, see Notice 2015-3.

Reminder

Schedule 3 (Form 8849) can be filed electronically. For more information on filing electronically, visit the IRS e-file website at www.irs.gov/efile.

Purpose of Form

Use Schedule 3 (Form 8849) only to make a one-time credit claim for calendar year 2014 sales or uses of biodiesel mixtures, renewable diesel mixtures, and alternative fuels.

General Instructions

One-Time Claims

You can make a one-time credit claim for your calendar year 2014 sales or uses of biodiesel mixtures, renewable diesel mixtures, and alternative fuels. To submit the one-time claim for excise tax credits, you must file Schedule 3 (Form 8849). The one-time claim rule does not apply to income tax credits for biodiesel mixtures, renewable diesel mixtures, and alternative fuels. You should continue to make those claims on Forms 4136 and 8864.

Taxpayers who filed "protective" or anticipatory claims for these credits must refile their claims in accordance with Notice 2015-3. The IRS will not process or pay protective or anticipatory claims except those refiled in accordance with Notice 2015-3.

You must follow the procedures below to make a one-time calendar year 2014 claim on Schedule 3 (Form 8849).

- Enter amounts for 2014 biodiesel mixtures or renewable diesel mixtures on line 2, and alternative fuels on line 3, as appropriate.
- Submit a single form for all 2014 biodiesel mixtures, renewable diesel mixtures, and alternative fuels credit claims; the IRS will not process multiple submissions from a claimant.
- You must file your one-time 2014 biodiesel mixture, renewable diesel mixture, and alternative fuel claims by August 8, 2015. The IRS will not process claims received after that date.

Coordination With Excise Tax Credit

Only one credit may be taken for any one gallon of alternative fuel. If any amount is claimed (or will be claimed) for any gallon of biodiesel mixture, renewable diesel mixture, or alternative fuel on Form 720, Form 720X, Form 8864, or Form 4136, then a claim cannot be made on Form 8849 for that gallon of biodiesel mixture, renewable diesel mixture, or alternative fuel.

Excise Tax Liability

Persons who blend an untaxed liquid with taxable fuel to produce a taxable fuel mixture outside the bulk transfer terminal system must pay the excise tax on the volume of the untaxed liquid in the mixture.

Use Form 720 to report these taxes. You also must be registered with the IRS as a blender (M registrants). Line 3 claimants must also have an AL registration number. See Form 637, Application for Registration (For Certain Excise Tax Activities).

How To File

Attach Schedule 3 (Form 8849) to Form 8849 only to make a one-time claim for calendar year 2014. If you are not filing electronically, on the envelope write "Fuel Mixture Claim" and send it to the IRS at the address at the bottom of page 1.

Specific Instructions

Line 1

These lines are reserved.

Line 2. Biodiesel or Renewable Diesel Mixture Credit

Claimant. The person that produced and sold or used the mixture in their trade or business is the only person eligible to make this claim. The credit is based on the gallons of biodiesel or renewable diesel in the mixture.

The biodiesel used to produce the biodiesel mixture must meet ASTM D6751 and meet the Environmental Protection Agency's (EPA) registration requirements for fuels and fuel additives under section 211 of the Clean Air Act. The renewable diesel used to produce the renewable diesel mixture must be derived from biomass, meet EPA's registration requirements for fuels and fuel additives under section 211 of the Clean Air Act, and meet ASTM D975, D396, or other equivalent standard approved by the IRS. Renewable diesel also includes fuel derived from biomass that meets a Department of Defense specification for military jet fuel or an ASTM specification for aviation turbine fuel. For a renewable diesel mixture used in aviation, kerosene is treated as if it is diesel fuel.



Renewable diesel does not include any fuel derived from coprocessing biomass (as defined in section 45K(c)(3)) with a feedstock that is not biomass.

Claim requirements. The biodiesel mixture credit may not be claimed for biodiesel produced outside the United States for use as a fuel outside the United States. The United States includes any possession of the United States. The claimant has a certificate from the producer. See *Certificate* below for details.

Certificate. The Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller must be attached to the first claim filed that is supported by the certificate or statement. For the renewable diesel mixture credit, you must edit the certificate and, if applicable, statement to indicate that the fuel to which the certificate and statement relate is renewable diesel and state the renewable diesel meets the requirements discussed earlier under Claimant. See Model Certificate O and Model Certificate S in Pub. 510.

Line 3. Alternative Fuel Credit

Claimant. For the alternative fuel credit, the registered alternative fueler who (1) sold an alternative fuel at retail and delivered it into the fuel supply tank of a motor vehicle or motorboat, (2) sold an alternative fuel, delivered it in bulk for taxable use in a motor vehicle or motorboat, and received the required statement from the buyer, (3) used an alternative fuel (not sold at retail or in bulk as previously described) in a motor vehicle or motorboat, or (4) sold an alternative fuel for use as a fuel in aviation is the only person eligible to make this claim.

Claim requirements. The alternative fuel credit may not be claimed for alternative fuel produced outside the United States for use as a fuel outside the United States. The United States includes any possession of the United States. You must be registered with the IRS.

Carbon capture requirement. A credit for Fisher-Tropsch process liquid fuel from coal (including peat) can be claimed only if the fuel is derived from coal produced at a gasification facility which separates and sequesters at least 75% of the facility's total carbon dioxide emissions.

Total Refund

Add all amounts in column (c) and enter the result in the total refund box at the top of the first page of the schedule. See Claim requirements for each type of claim.

Amount of Refund

Multiply the number of gallons or gasoline gallon equivalents by the rate and enter the result in the boxes for lines 2 and 3, column (c).